

Internal Revenue Service  
Regional Counsel

Department of the Treasury

Date: SEP 30 1987

Key District:

Year(s):

Person to Contact:

Contact Telephone Number:

Dear Sir/Madam:

We considered your appeal of the adverse action proposed by your key District Director. The paragraph(s) checked below indicate(s) our decision.

☒ Your exemption from Federal income tax under section 501(c)(4) of the Internal Revenue Code is:

- ☐ confirmed.
- ☐ modified. A new determination letter is enclosed.
- ☒ denied ~~xxxxxxxxxx~~ You are required to file Federal income tax returns on Form 1120 for the above years. You should file these returns with your key District Director, EP/EO Division, within 30 days from the date of this letter, unless a request for extension of time is granted.
- ☐ You are not a private foundation because you are described in Code section(s) \_\_\_\_\_.
- ☐ You are an operating foundation as described in code section 4942(j)(3).
- ☐ You have no liability for excise taxes under IRC \_\_\_\_\_ for the above years.
- ☐ Your liability for excise taxes under IRC \_\_\_\_\_ for the above year(s) was properly reported on your return(s).
- ☐ There is no change to your unrelated business income tax liability as reported for the above years.
- ☐ Your Form(s) 990-T for the above years are accepted as filed.
- ☐

You may direct questions about the decision to the appeals officer whose name and telephone number are shown above.

Sincerely yours,

Mid-Atlantic Region Appeals Office  
600 Arch Street, Rm. 4454, Philadelphia, PA 19106

Associate Chief,  
Appeals Office

Letter 1370(RO) (1-80)

Internal Revenue Service

Department of the Treasury

District  
Director

Person to Contact:

Telephone Number:

Refer Reply to:

Date:

MAY 27 1986

Gentlemen:

We have received your application, Form 1024, for recognition of exemption from Federal income tax under section 501(c)(4) of the Internal Revenue Code.

Section 501(c)(4) of the Code provides for the exemption of organizations not organized for profit but "operated exclusively for the promotion of social welfare."

Section 1.501(c)(4)-1(a)(2)(i) of the Federal Income Tax Regulations states: "An organization is operated exclusively for the promotion of social welfare if it is primarily engaged in promoting in some way the common good and general welfare of the people of the community."


In your organization's case your purpose, as stated in your constitution, is for the mutual benefit of its members. Activities that represent the interests of members and acting on matters pertaining to improving and increasing services of members are not considered operated exclusively for the promotion of social welfare.

Therefore it is concluded that you do not qualify for exemption under section 501(c)(4) of the Internal Revenue Code or any other related paragraph of 501(c) of the Code since you were formed to primarily benefit your members and not the community as a whole.

You are required to file Federal income tax returns on Form 1120 (or other appropriate form) within two and one-half months following the end of your annual accounting period. Please mail a copy of this return to our office.

Publication 892. which accompanies this letter, describes your appeal rights fully, should you decide to appeal this ruling. If we do not hear from you within thirty days of the date of this letter, this will become our final determination on the matter.

Sincerely yours,

  
District Director

Enclosure:  
Publication 892